Measuring citizens’ satisfaction on bread quality in Qom province (Iran)

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Abstract:
Present paper is conducted to study citizens’ satisfaction on bread quality in Qom province. To measure citizens’ satisfaction on bread quality, SERVQUAL five – factor scale (tangibles reliability, responsiveness, assurance and empathy) are used. Present study is a descriptive survey and its population consist of all customers who but breads daily. Sample size was estimated as 197 by Kokaran formulation 1 and by layer random sampling to gather information, SERVQUAL general scale questionnaire on quality and bakeries’ services were compared and it was used to evaluate the gap between citizens’ expectation and conception on service quality. Its validity was confirmed by experts’ opinions. Achieved alpha value is 96%. By using SPSS software package, Freedman statistical test and pairwise average techniques are utilized to analyze data. The findings indicate tangibles and responsiveness have the highest and lowest gaps respectively. Prioritization of these five factors indicates that in the view of citizens they include: assurance, empathy, responsiveness, reliability and tangibles.

Keywords: citizens’ satisfaction, bread quality, SERVQUAL model

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1. Introduction

Today, those organizations are success that can attract more customers. Customer satisfaction is the main success factor in many organizations and in paramount studies, the relationship between customer satisfaction and word-of-mouth, loyalty, purchases repetition and increase in organizational profitability is pointed out [1] The aim of most organizations is to satisfy their customers. However, keeping current customers is much less costlier that attracting new ones. Proper services causes that they remain and customer satisfaction on provided services would lead into recommendation of the product by him/her to others. This is a value by which one can pave the ground for new sales though customers’ positive propaganda. In contrary, customers’ dissatisfaction can decrease company’s market share. To achieve customer satisfaction, his/her needs and demands should be respected. The fact that customers’ needs, demands and expectations are changing means the necessity to study customer satisfaction constantly.

Companies should formulate their marketing strategy by considering customers’ needs and demands. Those organizations who cannot meet their consumers’ expectations would have to leave the competition scene [2]. Bakeries are among the services which should consider their customers’ needs constantly and attempt to identify their expectations to keep them. Considering such discussions, present paper aims at studying citizens’ satisfaction on bread quality in Qom province.

2. Research background and theoretical basics

2.1. Customer satisfaction

In past, customer’ definition was limited to someone who bought the products of a manufacturing or servicing unit. This traditional definition is no longer accepted. According to new definition, customer is someone who organizations tend to impact on his/her behavior through the values they create [3]. In recent years, customer satisfaction has become highly important and is changed to an important issue for marketing managers especially active managers in service industries. The importance of customer satisfaction for organizations is so that a satisfied customer is seen as a positive asset for organization since he/she improves organizational profitability through reusing the services, repurchasing the products and/or word-of-mouth. To survive in competitive markets, organizations should produce those goods and services that lead into customer satisfaction Jamal and Naser [3] define customer satisfaction as customer feeling or attitude toward a product or service after using it. According to studies by TARP Institute, 70% of satisfied customers tend to buy from rivals. Likewise, a research indicates that fully satisfied customers show over 42% propensity to loyalty [4] believe that customer satisfaction is the result of customer perception on a transaction or value relation so that price is equal with service quality to customer price and costs.

In defining customer satisfaction admired by many connoisseurs, it is said that customer satisfaction is the result of pre-purchase comparison of expected performance and real perceived performance/paid costs [5]. In measuring customer satisfaction, authors are facing with many problems and challenges. Satisfaction is a latent variable which includes customer mental perception on service or product quality. Besides, satisfaction measurement is not only in customer experience but also in his expectation on service and product quality [6].

Customer satisfaction is the utility acquired by customer due to different specifications of the product. Customer satisfaction causes customers’ loyalty. As the result, it brings company’s reputation and credit as well as future profitability (Anderson, 194). Customer satisfaction related advantages include increase in transaction and tendency to buy extra services and mitigating price pull and transaction costs. Increase in managers’ interests in customer satisfaction is recognized as a tool for quality assessment. High ranking of customer satisfaction in a wide range is the best indicator for future profitability. Satisfaction can be broadly seen as product quality evaluation after purchase based on pre-purchase expectations. Customer satisfaction can be experienced in different situation related to goods and services. Customer satisfaction is a personal evaluation highly impacted. Satisfaction is based on customer experience concerning personal and organizational results. Some authors believe that satisfied customers in private sector are those ones who have received remarkable added – value [7].
2.2. Quality concept

There are various definitions on quality. Quality is defined as a degree of product adapted to customer expectations and provided specifications [8].

US Quality Control Association has defined quality as “a set of traits of product or service which can meet customer explicit and implicit needs” [9]. It is based on customer – orientation and shows that products and services enjoy necessary quality if the company can meet customers’ needs, demands and expectation by them. A company that can meet maximum customers’ needs in most times has higher quality. Overall, two concepts of adaptation with traits and meeting customers’ expectations are two concepts raised in present paper.

2.3. Service quality

Service quality is one of the most important and vital issues and an efficient tool in generating competitive advantage and improving organizational performance which leads into high level of service quality satisfaction and customer loyalty and improve market share and profitability. The result of a research by Kirsten confirms the impact by service quality on business success. In terms of improved value in service quality evaluation in public sector, one should consider customer expectations on services. Regretfully, despite of extraordinary importance of service quality, many managers do not aware of the fact that how they should measure it. There is low concurrence on service quality evaluation. SERVQUAL and CANO are, inter alia, models of service quality evaluation used widely [10].

Distinguished services should be identified by customer demands and expectations. In the case that services are remarkable in the eyes of suppliers but cannot satisfy customers, these services are not seen as important. Distinguished services are not always what imagined by suppliers. Sometimes, one customer has to contact a company severally to remove invoice differences [11].

In their paper on service quality aspects, Valarie et al [12] described them as below:

1. Tangible aspects of services include physical facilities of service provider, equipment and personnel.
2. Service trustworthiness which means the ability to provide them with precise and promises.
3. Accountability which means organizational tendency to help customer and to provide services by promised conditions.
4. Competency which means employees’ knowledge and skills and abilities to achieve customer trust.
5. Empathy with customer which means to give importance to customers in providing needed services.

SERVQUAL is a model to measure perceived service quality by customers [13]. Service quality model was introduced by Parasuraman et al in 1985 who aimed at service quality evaluation. In this model, service quality is the result of comparing customers’ expectations and perceptions [14].

Service quality model evaluates service quality in five measures:

Tangible factors: physical equipment, tools and appearance of employees in workplace.

Trustworthiness: the capability of service organization in realizing the promises in a precise and continuous manner.

Accountability: the ability of service organization in providing on – time and rapid services.
Guarantee is a combination of below items:

- Competency: having necessary knowledge and skills to provide services
- Courtesy: respectful and friendly demeanor of employees with customers
- Reputation: employees’, trust, plausibility and trustee
- Security: low possibility of doubts to receive services by customers

Empathy: it is a combination of:

- Customer perception: efforts to identify customers and their special needs
- Relation: to aware customers through a comprehensible language for them and real listening to their words
- Accessibility

2.4. History and importance of bread

Bread is one of the oldest foods prepared by human. Its history backs to Stone Age. It was at that time that crops were mixed by water and then the obtained paste was cooked. In ancient Greece, bakery was an important part of cooking and it had religious importance since it was used in religious ceremonies. The first closed oven was most likely built by Greeks to cook different foods including bread. In Europe, since at least 1000 century B. C. bread was the main food for people. Since 1912, slices breads were prepared. Initially, no one welcomed these breads since people believed that such breads lose their freshness soon. Since 1928, they cut and packaged breads. Afterwards, breads were welcomed by people. For many years, rich people consumed white and poor people consumed dark breads. At that time, white bread was considered as a qualitative one and since it was more expensive, only rich people could buy them. In 20th century, this trend changed since it was scientifically found that dark breads have more nutrients and value; now, white breads are less consumed due to lack of nutrients. As the main food resource, bread has a special role in nutrition pattern of our country and despite of fundamental changes and diversities in foods, bread is still the main food stuff in Iranian households so that wheat per capita consumption is 135kg that most part of it is consumed as bread while global figure is 68kg [15]

2.5. Types of bread

There are different kinds of breads based on traditions of different nations. For instance, in cold regions, warm relishes such as ginger and even pepper are used which in tropical regions; dates are used in the mixture of water and flour

- Taftoon is a bread like SAJ baked by nomads in underground ovens
- Lavash is thin bread with 3mm of diameter baked from Fatir paste. It is called oven bread. Bread made of the same paste but thin is home bread.
- Sangak is 9mm bread softer than Lavash in big cities. It is also called khamiri (pasty) bread.
- Barbary is stiffer than other bread with thickness of 1 or 2 centimeters. It roots in the name of Barbar tribes of Qajar lived in south Tehran.

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Galak or Gaak bread is similar to Sangak in which kinds of vegetables are used. It is also called Gheymeh bread.

Oily or fried bread prepared from Fatir paste to which sheep oil is also added. After cooking, it becomes dried and brittle like biscuit. Oily bread is either ordinary to which sesame is added or it is sweet to which grape juice or sugar is added.

Shirmal (Dashtary) bread is dainty bread like cake eaten during New Year holidays.

Golaj is like Barbary while its thickness in about 4cm consumed in Mazandaran and Gorgan.

French bread

Fantezy bread

3. Research background

While satisfaction is a feeling or attitude perceived by customer after receiving services, service quality is to provide equal services or beyond the expectations of customers. Although a review of existing literature indicates that realizing the relationship between customer satisfaction and perceived service quality by them is yet remained as a challenge [16] some believe that customer satisfaction is causally emanated from service quality [17] Others believe that customer satisfaction customer satisfaction leads into qualitative service providing (customer satisfaction is superior to service quality) [16] On the other hand, other authors believe in mutual impact by both variables [18] Literature review indicates that no research conducted in bakery industry. Below, studies on service quality satisfaction are pointed out. studied the impacts of recognition and satisfaction on customer loyalty. The findings indicate that customer positive feeling can promote customer loyalty. Rod et al [19] studied empirically the relationship between service quality and customer satisfaction. Yasin et al [20] studied the fruitful impacts of improving the customer expected quality in an explorative research. Another study on service quality was conducted by Yonggui Wang et al [21] in Chinese banking industry. Yangi et al [21] provided a model on the relationship between service quality and bank reputation. Jamal and studied the relationship between service quality and customer satisfaction and found that this relationship is too strong even though they find no customer satisfaction and tangible aspects of services. identified the relationship between service quality and customer satisfaction through certain factors. Lassar et al [22] used discussion and survey methodologies and studied the impact of service quality on customer satisfaction by using a sample of customers in an international private bank. Emmet al [23] conducted a study by surveys. The findings show the problems of service quality measurement and a set of indicators to measure customers’ expectations, perceptions and satisfaction. ranked affecting factors on customer satisfaction influenced by SERVQUAL model and adding new indices in the views of customers. conducted a study on measuring service quality in a e-banking field and customer satisfaction from services by ATMs.

The aims of this research include:

1. Determining the extent of gap of bakery service quality in QOM by SERVQUAL model
2. Determining the priority of five components of services in the view of citizens
3. Ranking types of breads in the views of citizens
To achieve the aims, below hypotheses are provided:

Main hypothesis

1. There is a difference between citizens’ expectation on bakery services in Qom and their perceptions.
2. There is a difference between quality five aspects and citizens’ views in terms of importance.
3. There is a difference between types of studied breads provided to citizens in terms of service quality.

Minor hypotheses

1. There is a difference between citizens’ expectations on tangible factors of bakeries and their perceptions.
2. There is a difference between citizens’ trustworthiness on tangible factors of bakeries and their perceptions.
3. There is a difference between citizens’ accountability on tangible factors of bakeries and their perceptions.
4. There is a difference between citizens’ guarantee on tangible factors of bakeries and their perceptions.
5. There is a difference between citizens’ empathy on tangible factors of bakeries and their perceptions.

4. Methodology

In present study, SERVQUAL standard questionnaire includes two parts with 18 questions in each to evaluate customers’ perceptions and expectations. Due to opinions by experts and bread industry in Iran, the questions were revised and mitigated to 16. Finally, research questionnaire included three parts: in first part, the respondents are asked to rate the importance of service quality five aspects (tangible factors, trustworthiness, accountability, guarantee and empathy) between 1 and 5. In the second part, respondents are asked to rate the importance of bread types from 1 to 5. Part three consists of 16 questions to evaluate expectations and 16 questions to evaluate citizen’s perceptions on bakery services in Qom. To answer the question, Likert five-point scale is used by options from 1 = fully disagree to 2 = fully agree.

Questionnaire validity was confirmed by several experts while Cronbach’s alpha value is used for its reliability (96%). Research population consists of all customers who bought breads daily. By Kokaran formulation, sample size was estimated as 197 who selected by layer random sampling method.

5. Results and discussion

Table 1: Kolmogorov – Smirnov test results

<table>
<thead>
<tr>
<th>Sig</th>
<th>k-s-z</th>
<th>Statistical indicators of questionnaire</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>2.57</td>
<td>Service quality</td>
</tr>
</tbody>
</table>

Kolmogorov – Smirnov test is used to study the distribution of samples as shown in below table. According to table, since Kolmogorov – Smirnov test in service quality questionnaire is lower than 0.05, by confidence level of 95%, one cannot accept the normality of population distribution.
Main hypothesis 1

To test this hypothesis, t – test is used for pair samples.

There is a difference between citizens’ expectation on bakery services in Qom and their perceptions ($\mu_E \neq \mu_P$).

Table (2): Kolmogorov – Smirnov test and T – Test pair samples for main hypothesis 1

<table>
<thead>
<tr>
<th>(sig)</th>
<th>(df)</th>
<th>( t )</th>
<th>Pair differences</th>
<th>Average difference of statistical pair indicators in questionnaire</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>196</td>
<td>-5.48</td>
<td>Confidence distance of averages pair difference</td>
<td>Standard deviation of pair difference</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Lower</td>
<td>Upper</td>
</tr>
</tbody>
</table>

Since Sig in 95% of confidence level is lower than 0.05, one can conclude that H1 is supported, namely. There is a difference between citizens’ expectation on bakery services in Qom and their perceptions.

Testing second main hypothesis

Freedman test is used to test second main hypothesis and to determine five aspects of quality in the views of citizens

Table 3: Freedman test to analyze hypothesis 2

<table>
<thead>
<tr>
<th>Sig</th>
<th>df</th>
<th>Chi-Square ($\chi^2$)</th>
<th>N</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>4</td>
<td>169.02</td>
<td>197</td>
</tr>
</tbody>
</table>

There is a difference between quality five aspects and citizens’ views in terms of importance.

Concerning table 3, since significant of 95% is less than 0.05, H2 is refused and five aspects of quality do not have similar importance for respondents.

Prioritizations of aspects in the views of citizens are provided below.

Table 4: prioritizing service quality five aspects

<table>
<thead>
<tr>
<th>Prioritization of aspects</th>
<th>Average rate (Freedman test)</th>
<th>Quality five aspects</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>2.37</td>
<td>Tangible factors</td>
</tr>
<tr>
<td>4</td>
<td>2.49</td>
<td>Trustworthiness</td>
</tr>
<tr>
<td>3</td>
<td>2.94</td>
<td>Accountability</td>
</tr>
<tr>
<td>1</td>
<td>4.12</td>
<td>Guarantee</td>
</tr>
</tbody>
</table>
As seen in table 4, empathy and guarantee have the highest and tangible factors have the lowest importance in the views of respondents. The priorities include: guarantee, empathy, accountability, trustworthiness and tangible factors.

Testing main hypothesis 3

Freedman test is used to test the third main hypothesis and to determine the priorities between types of breads in terms of the quality of provided services to citizens. There is a difference between types of breads in terms of the quality of provided services to citizens.

Table 5: Freedman test to analyze hypothesis 3

<table>
<thead>
<tr>
<th>Sig</th>
<th>df</th>
<th>Chi-Square (χ²)</th>
<th>N</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>5</td>
<td>122.6</td>
<td>197</td>
</tr>
</tbody>
</table>

Concerning table 5, since significant of 95% is less than 0.05, H3 is refused and it means that types of breads do not have similar importance for respondents.

Prioritizations of bread types are provided below.

Prioritization of service quality five aspects: Lavash, Sangak, Barbari, Taftun, Shirmal, Fantezy

Table 6: prioritizing service quality five aspects

<table>
<thead>
<tr>
<th>Prioritization of aspects</th>
<th>Average rank (Freedman)</th>
<th>Quality five aspects</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>4.10</td>
<td>lavash</td>
</tr>
<tr>
<td>3</td>
<td>3.28</td>
<td>Sangak</td>
</tr>
<tr>
<td>5</td>
<td>3.13</td>
<td>Barbari</td>
</tr>
<tr>
<td>6</td>
<td>3.04</td>
<td>Taftun</td>
</tr>
<tr>
<td>4</td>
<td>3.26</td>
<td>Shirmal</td>
</tr>
<tr>
<td>1</td>
<td>4.19</td>
<td>Fantezy</td>
</tr>
</tbody>
</table>

As seen in table 6, fantezy and Barbari have the highest and lowest importance for respondents.

Testing minor hypothesis 1: tangible factors
There is a difference between citizens’ expectations on tangible factors of bakeries and their perceptions ($\mu E_1 \neq \mu P_1$).

Testing minor hypothesis 2: trustworthiness

There is a difference between citizens’ trustworthiness on tangible factors of bakeries and their perceptions ($\mu E_2 \neq \mu P_2$).

Testing minor hypothesis 3: accountability

There is a difference between citizens’ accountability on tangible factors of bakeries and their perceptions ($\mu E_3 \neq \mu P_3$).

Testing minor hypothesis 4: guarantee

There is a difference between citizens’ guarantee on tangible factors of bakeries and their perceptions ($\mu E_4 \neq \mu P_4$).

Testing minor hypothesis 5: empathy

There is a difference between citizens’ empathy on tangible factors of bakeries and their perceptions ($\mu E_5 \neq \mu P_5$).

To test all above minor hypotheses, T-Test and two pair – sample test are used and the results are shown in table 7.

<table>
<thead>
<tr>
<th>Empathy</th>
<th>Guarantee</th>
<th>Accountability</th>
<th>Trustworthiness</th>
<th>Tangible factors</th>
<th>Test result</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.299</td>
<td>2.009</td>
<td>-11.187</td>
<td>-1.33</td>
<td>6.078</td>
<td>T values</td>
</tr>
<tr>
<td>0.00</td>
<td>0.04</td>
<td>0.00</td>
<td>0.185</td>
<td>0.00</td>
<td>Sig</td>
</tr>
</tbody>
</table>

Considering table 7 and t values in all hypotheses, one can conclude that all except than second minor hypothesis are confirmed and one can say that there is difference between citizens’ expectations on tangible factors, accountability and empathy of bakeries and their perceptions while concerning hypothesis 2, one can say that there is no difference between citizens’ expectations on trustworthiness of bakeries and their perceptions.

Determining the gap of service quality by five aspects of service quality

In table 8, the averages of expectations, perceptions and gaps on service quality five aspects are shown.
Table 8: the averages of expectations, perceptions and gaps

<table>
<thead>
<tr>
<th>Gap</th>
<th>Perceptions</th>
<th>Expectations</th>
<th>Questions</th>
<th>AERVQUAL aspects</th>
</tr>
</thead>
<tbody>
<tr>
<td>-0.13</td>
<td>2.10</td>
<td>2.23</td>
<td>1- Modern equipment is used in bakeries</td>
<td>Tangible</td>
</tr>
<tr>
<td>-0.46</td>
<td>1.97</td>
<td>2.43</td>
<td>2. bakery space is proper</td>
<td></td>
</tr>
<tr>
<td>-0.59</td>
<td>1.86</td>
<td>2.45</td>
<td>Employees’ appearance and clothes are suitable in bakeries</td>
<td></td>
</tr>
<tr>
<td>-0.2</td>
<td>2.04</td>
<td>2.24</td>
<td>3- Bakery’s location in the city is proper</td>
<td></td>
</tr>
<tr>
<td>-0.07</td>
<td>2.47</td>
<td>2.54</td>
<td>1- Providing services and bread distribution by employees is suitable</td>
<td>Trustworthiness</td>
</tr>
<tr>
<td>-0.01</td>
<td>2.13</td>
<td>2.14</td>
<td>2- Employees’ respect bread distribution</td>
<td></td>
</tr>
<tr>
<td>0.29</td>
<td>3.24</td>
<td>2.95</td>
<td>Bread distribution is done in predetermined times</td>
<td></td>
</tr>
<tr>
<td>-0.22</td>
<td>2.80</td>
<td>3.02</td>
<td>Bakery staff respond to customers’ needs rapidly</td>
<td></td>
</tr>
<tr>
<td>0.92</td>
<td>3.55</td>
<td>2.63</td>
<td>Bakery staff gives right and sufficient information to customers</td>
<td>Accountability</td>
</tr>
<tr>
<td>0.94</td>
<td>3.45</td>
<td>2.51</td>
<td>Bakery syndicate officials are accessible if needed</td>
<td></td>
</tr>
<tr>
<td>0.06</td>
<td>3.51</td>
<td>3.45</td>
<td>1- Bakery staff treats customers respectfully</td>
<td>Guarantee</td>
</tr>
<tr>
<td>-0.39</td>
<td>3.04</td>
<td>3.43</td>
<td>Due to proper behavior by staff and officials, trust feeling is created</td>
<td></td>
</tr>
<tr>
<td>-0.08</td>
<td>3.15</td>
<td>3.23</td>
<td>In their interactions with bakery syndicate (high ranking) officials, customers feel security</td>
<td></td>
</tr>
<tr>
<td>0.61</td>
<td>3.34</td>
<td>2.73</td>
<td>1- Bakery staff and officials particularly respect customers’ needs and demands.</td>
<td>Empathy</td>
</tr>
<tr>
<td>0.55</td>
<td>3.14</td>
<td>2.59</td>
<td>2- Working hours of bakeries are proper</td>
<td></td>
</tr>
<tr>
<td>0.44</td>
<td>3.11</td>
<td>2.67</td>
<td>3- Officials understand customers’ special needs</td>
<td></td>
</tr>
</tbody>
</table>

As seen in table 8, the highest and lowest gaps are questions 2 and 3 (tangible factors) and question 3 (accountability) respectively.

In table 9, the averages of expectations, perceptions and gaps between them for all five aspects of services are indicated. The highest and lowest gaps are tangible factors and accountability respectively.

Quality gaps in quality five aspects are tangible factors, guarantee, trustworthiness, empathy and accountability.
Table 9: gaps in service quality five aspects

<table>
<thead>
<tr>
<th>Gap</th>
<th>Average perceptions</th>
<th>Average expectations</th>
<th>Service quality aspects</th>
</tr>
</thead>
<tbody>
<tr>
<td>-0.34</td>
<td>1.99</td>
<td>2.33</td>
<td>Tangible factors</td>
</tr>
<tr>
<td>0.07</td>
<td>2.61</td>
<td>2.54</td>
<td>Trustworthiness</td>
</tr>
<tr>
<td>0.55</td>
<td>3.26</td>
<td>2.71</td>
<td>Accountability</td>
</tr>
<tr>
<td>-0.14</td>
<td>3.23</td>
<td>3.37</td>
<td>Guarantee</td>
</tr>
<tr>
<td>0.53</td>
<td>3.19</td>
<td>2.66</td>
<td>Empathy</td>
</tr>
</tbody>
</table>

6. Conclusion

The results of present paper indicate that bakeries in Qom have gaps in all aspects and have not been able meet citizens’ expectations and satisfaction. The findings show that accountability has the lowest gap. In prioritization of service quality five aspects in the views of citizens, the priorities include: guarantee, empathy, trustworthiness and tangible factors. Bakeries should fill the gap on guarantee since it has the highest priority for citizens. Likewise, Fantezy and Brabari have the highest and lowest importance. One should note that service intangibility and different cultures would yield different expectations in different locations and conditions.

Overall, present study has below limitations:

1. Since research results involve bakeries in Qom, one cannot extend it countrywide. Also, it is conducted in a certain time period and one should be cautious in this regard.
2. Another limitation is that the questionnaire cannot enter citizens’ tastes and interests.

7. Recommendations

Due to their importance in terms of service quality for citizens in terms of their priorities (guarantee, empathy, accountability, trustworthiness and tangible factors), bakeries should plan on human resources, facilities and so on. As mentioned, the findings indicate that tangible factors have the highest impact. In this line, officials in this industry should plan on improving and making better ambience to provide better services to citizens.

Likewise, it is recommended to evaluate bakeries to improve their services in certain periods.

8. References


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